

**Amendments To Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. (currently amended) A transaction tax settlement system comprising:
  - a personal communication device configured to participate in a transaction;
  - a tax information system; and
  - a communication network providing two-way communication between said personal communication device and said tax information system, and
  - said tax information system comprising:
    - a tax directory having a listing of tax authorities stored thereon, said tax directory configured to facilitate identification of certain of said tax authorities capable of imposing a tax on said transaction;
    - said tax directory configured to at least one of route said transaction information to said identified tax authorities and return a list of said identified tax authorities to said personal communication device; and,
    - a tax authority calculator corresponding to each of said tax authorities, said tax authority calculator configured to facilitate determination of a tax rate on said transaction.
2. (original) The system of claim 1, wherein said tax information system further comprises an authorization authority configured to validate a payment modality.
3. (original) The system of claim 1, wherein said tax directory identifies said tax authorities upon receipt of a request, said request including a factor of said transaction.
4. (previously presented) The system of claim 3, wherein said factor comprises at least one of location data, a description of said transaction, and a tax status of a party participating in said transaction.
5. (previously presented) The system of claim 1, wherein said personal communication device is configured to submit a request to said tax information system, said request includes factors pertaining to said transaction.
6. (previously presented) The system of claim 5, wherein said tax directory is configured to receive said request and return to said personal communication device information on each of said identified tax authorities.

7. (original) The system of claim 6, wherein said returned information includes a location of each of said identified tax authorities.
8. (previously presented) The system of claim 6, wherein said returned information includes a domain name for each of said identified tax authorities.
9. (previously presented) The system of claim 6, wherein said returned information includes a URI of each of said identified tax authorities.
10. (previously presented) The system of claim 5, wherein said tax information system returns to said personal communication device a location of said tax authority calculator.
11. (previously presented) The system of claim 10, wherein said location includes a domain name of said tax authority calculator.
12. (previously presented) The system of claim 10, wherein said location includes a URI of said tax authority calculator.
13. (previously presented) The system of claim 1, wherein said tax rate comprises at least one of a monetary value, a tax table and a rule.
14. (previously presented) The system of claim 4, wherein said factor comprises location data received from at least one of a seller point of presence, said personal communication device, and a participating third party.

Claims 15-25 (canceled).

26. (currently amended) A transactional tax settlement system for use in a buyer and seller transaction over a network, said system comprising:

a personal communication device configured to initiate a purchase request from said seller via said network;

a tax information system configured to receive a request from said seller via said network, said request comprising transaction data for said tax information system to consider in facilitating identification of a taxing authority capable of imposing a tax on said purchase, and in facilitating calculation of a tax rate corresponding to said taxing authority;

a tax directory configured to at least one of route said transaction data to said identified tax authorities and return said identified tax authorities to said seller ~~personal communication device~~;

and,

an electronic invoice transmitted to said personal communication device, said invoice representative of said purchase and including said tax rate.

27. (previously presented) The system of claim 26, wherein said tax information system is configured to validate a payment modality provided to said seller from said buyer.
28. (original) The system of claim 26, wherein said transaction data comprises a tax status of said buyer.
29. (previously presented) The system of claim 26, wherein said transaction data comprises location data from at least one of a seller point of presence, said personal communication device, and a participating third party.
30. (currently amended) A transactional tax settlement system for use in a telecommunications network, said system comprising:
- a mobile communication device configured to communicate over a wireless telecommunication network;
  - a telecommunication service provider configured to facilitate a connection to said wireless telecommunication network by said mobile communication device; and,
  - a communication network providing two-way communication between said telecommunication service provider and a tax information system,
- said tax information system comprising:
- a tax directory configured to facilitate identification of a taxing authority capable of imposing a tax on said connection; and
  - said tax directory configured to at least one of route said connection information to said identified tax authority and return said identified tax authority to said telecommunications service provider ~~mobile communication device~~; and,
  - a tax authority calculator corresponding to said tax authority and configured to facilitate determination of a tax rate on said connection.
31. (previously presented) The system of claim 30, further comprising a location identification system configured to identify a location of said mobile communication device.
32. (previously presented) The system of claim 31, wherein said location identification system comprises at least one of a spatial location and a positional location.
33. (previously presented) The system of claim 30, wherein said telecommunication service provider comprises an Internet Service Provider (ISP) and said mobile communication device is configured in a Voice-over-Internet (VoIP) communication.

34. (currently amended) A transactional tax settlement system for use in a peer-to-peer transaction, said system comprising:

a first personal communication device configured to participate in a said peer-to-peer transaction;

a second personal communication device configured to participate with said first personal communication device in said peer-to-peer transaction; and,

a communication network providing two-way communication between at least one of said first and second personal communication devices, and a tax information system;

said tax information system comprising:

a tax directory having a listing of tax authorities stored thereon, said tax directory configured to facilitate identification of certain of said tax authorities capable of imposing a tax on said transaction; and

said tax directory configured to at least one of route said transaction information to said identified tax authority and return said identified tax authority to said telecommunications service provider ~~mobile communication device~~; and,

a tax authority calculator corresponding to each of said tax authorities, said tax authority calculator configured to facilitate determination of a tax rate on said transaction.

35. (previously presented) The system of claim 34, further comprising a third-party payment facilitator configured to communicate with at least one of said first and second personal communication devices and said tax information system.

36. (previously presented) The system of claim 35, wherein said tax information system is configured to receive location data from at least one of said first personal communication device, said second personal communication device, and said third-party payment facilitator.